

SENATOR F. LEWIS: Mr. President, Senator Warner, would you yield to just a couple of very brief questions?

SENATOR WARNER: Certainly.

SENATOR LEWIS: Now within the city limits itself, lands zoned other than agricultural certainly would qualify for this provision. But land that is agricultural within a city, this is zoned agriculture would still come under the provisions of this particular.....

SENATOR WARNER: If property is zoned agricultural and only then would it qualify. The reason then for having zoning as a factor it then permits the local governing body to preclude property from qualifying so that someone could intentionally create a tax haven somewhere in the middle of the area and intentionally not develop over a period of time. That is my concern though that the person who may have land within a city that is agricultural and has been used for that purpose that certainly he would qualify under the law whether or not he is in or out of the city.

SENATOR LEWIS: The fact that he was in or out of the city would not be dismissed. The factor how it was zoned would be the significant fact.

PRESIDENT: Senator Nore.

SENATOR NORE: Mr. President, I would like to ask Senator Warner a question if he would yield. Does this create a problem probably a quarter being formed on certain sides of the city, for instance the city of Lincoln the east side there could be no more development?

SENATOR WARNER: Senator Nore, is comparable to what I indicated to Senator Lewis that the control rests with the city council with their zoning policy and if the policy of any community is to expand and in a certain direction they can and do initiate zoning changes if this was done property would not qualify for this type of treatment. It could not be used to service a barrier to growth as you suggest.

SENATOR NORE: It wouldn't be possible then to buy say 40 acres of farm land on the east side of Lincoln and put it into a perpetual estate and do nothing with it, just farm it and then hope that the third or fourth generation would reap a harvest. It could only be done Senator Nore with the concurrence of the governing body that had control of zoning.

PRESIDENT: Senator Keyes and then Senator Luedtke.

SENATOR KEYES: Senator Warner, when we come to the point where the land is sold and the back taxes are collected, that will be back taxes that are collected. Where is that money going to go to?

SENATOR WARNER: Where does it go to? The money would be distributed on the same basis that the taxes were distributed during that year for which they are being collected for.

SENATOR KEYES: Then there would be no way that this money is collected go to replace the taxes of the people who have carried the government while this land has matured in value and hasn't been taxed. In other words the people that have been carrying the load and paying the taxes for the next

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